

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Leo Cios
DOCKET NO.: 05-23221.001-R-1
PARCEL NO.: 04-26-206-009-0000

The parties of record before the Property Tax Appeal Board are Leo Cios, the appellant, by attorney Steven A. Salzman with the law firm of Schmidt Salzman & Moran, Ltd., in Chicago and the Cook County Board of Review.

The subject property consists of a thirty-year-old, two-story, single-family dwelling of frame and masonry construction situated on a 23,200 square foot parcel. At hearing, the parties agreed that the subject contains 2,800 square feet of living area for the purpose of this appeal. Features of the residence include three and one-half bathrooms, a partial-finished basement, air-conditioning, two fireplaces and a two-car attached garage. The subject is located in Northfield Township, Cook County.

The appellant, with counsel, appeared before the Property Tax Appeal Board and raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed valuation. In support of the inequity argument, the appellant submitted assessment data and descriptive information on nine properties suggested as comparable to the subject. The appellant also submitted a three-page brief, photographs and property characteristic printouts for the subject and the suggested comparables, a copy of a plat map and a copy of the board of review's decision. At hearing, the appellant indicated that the subject is situated among a dozen homes, in two rows, at the foot of a small lake and that the homes in the front row are significantly larger and more valuable than the second row of homes. The appellant also indicated that his comparables 6 thru 9 are located on the lake while suggested comparables 1 thru 5 are located within the second row of homes

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$ 22,272
IMPR.:	\$ 58,359
TOTAL:	\$ 80,631

Subject only to the State multiplier as applicable.

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away from the lake, as is the subject. The appellant argued that the Assessor's record are wrong and that suggested comparables 1 thru 5 are the same size as the subject while suggested comparables 6 thru 9, which are located on the lake, contain up to 50% more living area as compared to the subject. The Assessor's records indicate that the nine suggested comparables provided by the appellant are either one-story or multi-level, masonry or frame and masonry dwellings of similar age to the subject, whereas, the subject is a two-story dwelling. The appellant asserted that he did not physically measure any of the nine suggested comparables but rather eye-balled the properties and took photographs which were provided. The total assessments for the nine suggested comparables range from \$46,500 to \$87,759.

Regarding the overvaluation claim, the appellant asserted that the subject suffers from ongoing incurable structural problems due to extreme settlement to the footing and foundation. The subject was purchased in 1986 for \$180,000. The appellant indicated that back in 1993/1994 severe structural cracks to the foundation and walls were discovered as a result of settlement and that he spent \$25,000 in repairs. The appellant provided numerous photographs relating to the subject's structural problems as well as work estimates and repair bills from 1993 and 1994. The appellant asserted that there is no permanent remedy, that the problem still exists and that he has spent over \$100,000 in total repair costs to date. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$80,631. The subject's improvement assessment is \$58,359 or \$20.84 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,374 to 2,551 square feet of living area and range in age from 30 to 39 years. The comparables contain two, two and one-half or three full bathrooms, a finished or unfinished basement, a fireplace, air-conditioning and a two-car attached garage. The improvement assessments range from \$20.90 to \$23.82 per square foot of living area.

At hearing, the board's representative provided property characteristic printouts for the appellant's comparables one, two and three which indicated that these three properties are either one-story or multi-level, frame and masonry dwellings that range in improvement size from 1,643 to 1,977 square feet of living area. The board's representative stated that the board of review

would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the inequity argument, the appellant argued that the Assessor's record are wrong and that his nine suggested comparables are the same size or larger in living area as compared to the subject. The Board finds this claim unpersuasive. The Assessor's records indicate that the nine suggested comparables are either one-story or multi-level, masonry or frame and masonry dwellings of similar age to the subject, whereas, the subject is a class 2-78 or two-story dwelling. The public documents also indicate that these nine properties range in size from 1,643 to 2,954 square feet of living area. The appellant asserted that he did not physically measure any of the nine suggested comparables but rather eye-balled the properties and took photographs which were provided. In addition, the Board finds that some of the photographs provided by the appellant face the rear of the homes and suggest walkout basements which are associated with certain type dwellings in which finished below grade basements are not considered living area. Therefore, the Board finds that the appellant failed to substantiate the claim that the Assessor's records are wrong or incorrect and will rely on the public records provided. For these reasons, the Board finds the evidence provided by the appellant is insufficient to effect a change in the subject's current assessment.

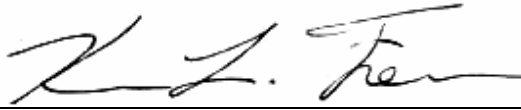
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c))

Next, regarding the appellant's overvaluation claim, the appellant asserted that the subject suffers from ongoing incurable structural problems due to extreme settlement to the footing and foundation. The appellant indicated that back in 1993/1994 severe structural cracks to the foundation and walls were discovered as a result of settlement and that he spent \$25,000 in repairs. The appellant provided numerous photographs relating to the subject's structural problems as well as work estimates and repair bills from 1993 and 1994. The appellant asserted that there is no permanent remedy, that the problem still exists and that he has spent over \$100,000 in total repair costs to date. However, the appellant failed to provide any evidence indicating how these problems and ongoing repairs would affect the market value of the subject. No data or evidence was provided to suggest the negative impact, if any, on the subject's market value. Therefore, the Board gives this argument no weight. As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject was either inequitably assessed or overvalued and a reduction is not warranted.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.